

README

“The Distributional Effects of U.S. Tax Credits for Heat Pumps, Solar Panels, and Electric Vehicles” *National Tax Journal*, by Severin Borenstein and Lucas Davis.

The analyses rely entirely on publicly-available data and this data archive includes all necessary data and code.

The data archive includes three folders:

- **irs.** This folder includes all data and code used for the main analyses, including Figures 1, 2, and 3 in the paper.
- **leasing.** This folder includes data and code for constructing Figure 4.
- **adoption.** This folder includes all data and code used for examining adoption behavior, including Figures 5, 6, and 7 in the paper.

Each folder includes a single STATA .do files which performs all analyses including inputting the raw data, data cleaning, data analyses, and creation of figures. Notes in the .do files provide additional details.